HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No.15407 of 2007

Date: 23-07-2007.

Between :

M/s.Nagarjuna Cerachem Pvt. Ltd., Hyderabad,
rep. by its Director.

.....Petitioner

And

The Appellate Deputy Commissioner (CT), Hyderabad
Rural Division, Hyderabad & another.

.....Respondents.

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AND
HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No.15407 of 2007

ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

An appeal was filed before the appellate authority against an order of assessment with a delay of 30 days. The appellate authority has the power to condone the delay upto 30 days. An application for condonation of delay has also been filed, which has been rejected by the appellate authority, so the appeal is also dismissed.

On hearing the learned counsel for the parties and with their consent, the writ petition is disposed of at this stage. The petitioner stated that he had received the order of assessment on 24.03.2007 and this order was kept in an envelope with an intention to take legal advice. Unfortunately, the envelope containing the order was misplaced and was not traced till 22.05.2007. Since the appellate authority had the power to condone the delay of 30 days and the delay was only of 30 days and it has also been explained, we feel that the appellant should have not been non-suited on the ground of delay and appeal should have been entertained and decided on merits.

Therefore, we allow the writ petition, set aside the impugned

order and direct that the appeal be taken on record by the appellate authority and be disposed of on merits.

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BILAL NAZKI, J

23rd July 2007

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S. ANANDA
REDDY, J

ajr